

AO 88B (Rev. 12/13) Subpoena to Produce Documents, Information, or Objects or to Permit Inspection of Premises in a Civil Action

UNITED STATES DISTRICT COURT

for the

Eastern District of New York

STAR AUTO SALES OF QUEENS LLC

Plaintiff

v.

HANIE ISKANDER, a/k/a "John Alexander"
AND NAGWA YOUSEIF a/k/a "Nagwa F Youseif"

Defendant

Civil Action No. 19-cv-06791 (MKB) (ST)

SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS
OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION

To:

Internal Revenue Service
RAIVS Team, Stop 6705 S-2, Kansas City, MO 64999

(Name of person to whom this subpoena is directed)

☒ **Production:** YOU ARE COMMANDED to produce at the time, date, and place set forth below the following documents, electronically stored information, or objects, and to permit inspection, copying, testing, or sampling of the material: See Addendum A

Place: Milman Labuda Law Group PLLC
3000 Marcus Avenue, Suite 3W8
Lake Success, NY 11042

Date and Time:

12/08/2023 5:00 pm

☐ **Inspection of Premises:** YOU ARE COMMANDED to permit entry onto the designated premises, land, or other property possessed or controlled by you at the time, date, and location set forth below, so that the requesting party may inspect, measure, survey, photograph, test, or sample the property or any designated object or operation on it.

Place:

Date and Time:

The following provisions of Fed. R. Civ. P. 45 are attached – Rule 45(c), relating to the place of compliance; Rule 45(d), relating to your protection as a person subject to a subpoena; and Rule 45(e) and (g), relating to your duty to respond to this subpoena and the potential consequences of not doing so.

Date: 11/16/2023

CLERK OF COURT

OR

Signature of Clerk or Deputy Clerk

Attorney's Signature

The name, address, e-mail address, and telephone number of the attorney representing *(name of party)* Star Auto Sales of Queens, LLC, who issues or requests this subpoena, are:

Jamie Felsen, 3000 Marcus Ave., Ste. 3W8, Lake Success, NY 11042; jamie@mllaborlaw.com; (516) 328-8899

Notice to the person who issues or requests this subpoena

A notice and a copy of the subpoena must be served on each party in this case before it is served on the person to whom it is directed. Fed. R. Civ. P. 45(a)(4).

Federal Rule of Civil Procedure 45 (c), (d), (e), and (g) (Effective 12/1/13)

(c) Place of Compliance.

(1) For a Trial, Hearing, or Deposition. A subpoena may command a person to attend a trial, hearing, or deposition only as follows:

- (A) within 100 miles of where the person resides, is employed, or regularly transacts business in person; or
- (B) within the state where the person resides, is employed, or regularly transacts business in person, if the person
 - (i) is a party or a party's officer; or
 - (ii) is commanded to attend a trial and would not incur substantial expense.

(2) For Other Discovery. A subpoena may command:

- (A) production of documents, electronically stored information, or tangible things at a place within 100 miles of where the person resides, is employed, or regularly transacts business in person; and
- (B) inspection of premises at the premises to be inspected.

(d) Protecting a Person Subject to a Subpoena; Enforcement.

(1) Avoiding Undue Burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The court for the district where compliance is required must enforce this duty and impose an appropriate sanction—which may include lost earnings and reasonable attorney's fees—on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) Appearance Not Required. A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) Objections. A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing, or sampling any or all of the materials or to inspecting the premises—or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

- (i) At any time, on notice to the commanded person, the serving party may move the court for the district where compliance is required for an order compelling production or inspection.
- (ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) When Required. On timely motion, the court for the district where compliance is required must quash or modify a subpoena that:

- (i) fails to allow a reasonable time to comply;
- (ii) requires a person to comply beyond the geographical limits specified in Rule 45(c);
- (iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or
- (iv) subjects a person to undue burden.

(B) When Permitted. To protect a person subject to or affected by a subpoena, the court for the district where compliance is required may, on motion, quash or modify the subpoena if it requires:

- (i) disclosing a trade secret or other confidential research, development, or commercial information; or

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in dispute and results from the expert's study that was not requested by a party.

(C) Specifying Conditions as an Alternative. In the circumstances described in Rule 45(d)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

- (i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and
- (ii) ensures that the subpoenaed person will be reasonably compensated.

(e) Duties in Responding to a Subpoena.

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) Documents. A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) Form for Producing Electronically Stored Information Not Specified. If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) Electronically Stored Information Produced in Only One Form. The person responding need not produce the same electronically stored information in more than one form.

(D) Inaccessible Electronically Stored Information. The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitations of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) Information Withheld. A person withholding subpoenaed information under a claim that it is privileged or subject to protection as trial-preparation material must:

- (i) expressly make the claim; and
- (ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) Information Produced. If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information under seal to the court for the district where compliance is required for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(g) Contempt.

The court for the district where compliance is required—and also, after a motion is transferred, the issuing court—may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena or an order related to it.

AO 88B (Rev. 12/13) Subpoena to Produce Documents, Information, or Objects or to Permit Inspection of Premises in a Civil Action (Page 2)

Civil Action No. 19-cv-06791 (MKB) (ST)

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 45.)

I received this subpoena for (name of individual and title, if any) Internal Revenue Service
on (date) 11/16/2023.

☒ I served the subpoena by delivering a copy to the named person as follows: Internal
Revenue Service

on (date) 11/16/2023; or

☐ I returned the subpoena unexecuted because: via certified mail

Unless the subpoena was issued on behalf of the United States, or one of its officers or agents, I have also
tendered to the witness the fees for one day's attendance, and the mileage allowed by law, in the amount of
\$ _____.

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: 11/16/23


Server's signature

PARBATIV SINGH
Printed name and title

9058 Francis Lewis Blvd Queens Village NY 11428
Server's address

Additional information regarding attempted service, etc.:

ADDENDUM A

1. A copy of the request to the taxpayer sent to NV Production explaining why you could not provide the tax returns requested as referenced in your April 6, 2023 RAIVS Third Party Reject Notification (annexed hereto); and
2. A copy of the request to the taxpayer sent to John Alexander and Nagwa F. Youseif explaining why you could not provide the tax returns requested as referenced in your November 2, 2022 RAIVS Third Party Reject Notification (annexed hereto).

Form **13873-R**
(December 2020)

Department of the Treasury - Internal Revenue Service

RAIVS Third Party Reject Notification

Date 04/06/2023

Refer to the checked boxes for your request for taxpayer(s) named below

NV PRODUCTION

Rejected Third-Party Requests

We couldn't consider your request. Disclosure laws do not permit us to provide a third party with the reasons.

- ☒ 1. We returned a copy of the request to the taxpayer explaining why we couldn't provide the requested information. Contact the taxpayer for details
- ☐ 2. We are enclosing the items you requested except for those listed below:
- _____
- _____
- _____
- ☐ 3. We couldn't locate a current address for the taxpayer. Because you are the third party identified on line 5 of Form 4506, 4506-T, or 4506-T-EZ, we are sending you this letter. Ask the taxpayer to resubmit the request
- ☐ 4. We can't accept altered forms (e.g., white-out, line-through, write-overs, labels/stickers, etc.) or we can't read required entries on your form. Complete and resubmit a new Form 4506, Form 4506-T, or Form 4506-T-EZ
- ☒ 5. We will issue a refund to you or the taxpayer in 4 to 6 weeks because:
- ☐ Some or all of the products you requested were unavailable
- ☐ You overpaid
- ☒ We could not consider your request
- ☐ Some or all of the documents you requested don't require a fee
- ☐ 6. We will send the refund or the payment to the taxpayer because Line 9 of Form 4506 was not checked to designate the third party as the recipient
- ☐ 7. You sent your request either without a payment or with an insufficient payment. A fee of \$43 is required for each tax year requested. Complete and resubmit a new Form 4506 along with the correct payment

If you have any questions about the information in this form, you can call:

816-499-5849 or fax us at 855-821-0094

Refer to IDRS number 88660

For all other inquiries, you can call:

- 1-267-941-1000 for returns with an international address
- 1-800-829-8374 for individual returns with Schedules C, E, F, or Form 2106
- 1-800-829-0922 for individual returns
- 1-800-829-0115 for business returns

Reset Form

Print Form

Form **13873-R**
(December 2020)

Department of the Treasury - Internal Revenue Service

RAIVS Third Party Reject Notification

Date 11/02/2022

Refer to the checked boxes for your request for taxpayer(s) named below
JOHN ALEXANDER & NAGWA F YOUSEIF

Rejected Third-Party Requests

We couldn't consider your request. Disclosure laws do not permit us to provide a third party with the reasons.

- ☒ 1. We returned a copy of the request to the taxpayer explaining why we couldn't provide the requested information. Contact the taxpayer for details
- ☐ 2. We are enclosing the items you requested except for those listed below:
- _____
- _____
- _____
- ☐ 3. We couldn't locate a current address for the taxpayer. Because you are the third party identified on line 5 of Form 4506, 4506-T, or 4506-T-EZ, we are sending you this letter. Ask the taxpayer to resubmit the request
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- ☐ 6. We will send the refund or the payment to the taxpayer because Line 9 of Form 4506 was not checked to designate the third party as the recipient
- ☐ 7. You sent your request either without a payment or with an insufficient payment. A fee of \$43 is required for each tax year requested. Complete and resubmit a new Form 4506 along with the correct payment

If you have any questions about the information in this form, you can call:

737-800-7661 or fax us at 855-587-9604

Refer to IDRS number 06126-24690

For all other inquiries, you can call:

- 1-267-941-1000 for returns with an international address
- 1-800-829-8374 for individual returns with Schedules C, E, F, or Form 2106
- 1-800-829-0922 for individual returns
- 1-800-829-0115 for business returns